

26-11.

(a) A candidate for nomination or election to public or party office, including write-in candidates, and the treasurer designated by that candidate shall file the report or statement of contributions and expenditures as prescribed in accordance with § 26-12 of this article with the board at which the candidate filed his certificate of candidacy. Election reports as specified below are required by all candidates for public or party office whether or not the candidate's name appears on the primary ballot, OR the candidate withdraws subsequent to filing his certificate of candidacy, or the candidate is unsuccessful in the election. Each report filed shall contain all contributions received and expenditures made in furtherance of the candidate's nomination or election by the candidate himself or, with the knowledge of the candidate, by any other person or groups of persons, through and including the seventh day immediately preceding the day by which that report is to be filed. The initial report filed shall contain all contributions so received and expenditures so made since the date of the last preceding election to fill the office for which he is a candidate. Each subsequent report shall contain all contributions so received and expenditures so made since the end of the period for which the last preceding report is filed. The reports shall be filed:

(1) No later than noon on the seventh day preceding any election; and

(2) No later than noon on the thirtieth day after any election or prior to taking office, whichever first occurs; and

(3) If a cash balance exists or if any unpaid bills or deficits remain to be paid as of the end of the period for which the report or statement in subsection (a) (2) above is filed, [sixty (60)] 60 days after the election; and

(4) If a cash balance exists or if any unpaid bills or deficits remain to be paid as of the end of the period for which the report or statement in subsection (a) (3) above is filed, six months after the election; and

(5) If a cash balance exists or if any unpaid bills or deficits remain to be paid as of the end of the period for which the report or statement in subsection (a) (4) above is filed, one year after the election; and

(6) If a cash balance exists or if any unpaid bills or deficits remain to be paid as of the end of the period for which the report or statement in subsection (a) (5) above or any subsequent report or